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if they wish to cooperate without merging. They can form a board without forming a legal entity. They can form a board to govern an activity and then fund that activity in some way. They can create a legal entity to carry out their activity and then staff that legal entity with employees, with an executive director, with all the things that are necessary, including property, maybe vehicles, maybe a building, but it is a separate legal entity from the political subdivisions. What kind of a legal entity is it? It is a nonprofit corporation. That may sound familiar to you, but you have a nonprofit corporation carrying out a governmental activity. Now, what happens within that nonprofit corporation? It has to go out and buy its own insurance policies, doesn't it? Has to provide health insurance coverage for its employees, if they make that choice, so you wind up with a potentially small pool for a group health insurance policy. Does it provide retirement benefits? Probably, but it's going to be restricted in the way it provides those retirement benefits and it may be a relatively small plan. Does it have to provide for general liability insurance? Yes, it does. Does it have to provide for insurance for its directors, its employees? Yes, it does. Does it have to apply for property tax exemption? Yes, it does. Does it have to apply for federal income tax exemption? Yes, it does. But it is, in fact, carrying out governmental functions, but it is carrying out those governmental functions through a private organization, albeit all the members are governmental subdivisions. So how does LB 87 relate to that current structure? LB 87 gives the political subdivisions another option. It says, political subdivisions, you can create a legal entity, but this time the legal entity is not going to be a nonprofit corporation. In this instance, the legal entity is going to be a joint public agency and, for purposes of Nebraska law, we're going to treat your joint agency as a new legal entity within the state of Nebraska, but we're going to treat it like a political subdivision. And its employees are going to be covered under, potentially, any retirement plan that you have in place for one of the members. You can extend the insurance policies that are in place for one of the members to this new legal entity and you can take advantage of the state tort claims immunity laws and you can take advantage of the other provisions of state law that would apply normally to a political subdivision. In addition, we will allow you, if you wish to,